

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 105 Section 105.600 Balance Due General Information</b>
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**TITLE 86: REVENUE**

**PART 105  
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

**SUBPART F: BALANCE DUE RETURNS AND DIRECT DEPOSIT OF REFUNDS**

**Section 105.600 Balance Due General Information**

- a) The taxpayer is responsible for submitting payment of any balance due the Department. Electronic return originators must provide the taxpayer with Form IL-1040-V, IL-1040 Payment Voucher for Individual Income Tax, at the time the taxpayer signs the IL-8453 for the balance due return.
- b) Electronic return originators must inform taxpayers with balance due returns that payment of taxes due must be made to the Department no later than April 15 of the filing year. Failure to make full payment by this date will result in the imposition of interest and penalties.

(Source: Amended at 24 Ill. Reg. 6582, effective April 10, 2000)